Shame! Shame! You would scourge him while Shame: Shame: You would scourge him white iting, and when dead on sign him up a following and the following the state of t

Entracts were less than in the large metales of salors who were buried in prient or neutries?

To whom in time of power is introduct the lives of thousands who traverse the ocean. Whose entry and skill and hardy soft-tenning indicating the product of the produc back the rich return! It is the American sailorby his superior qualities as a man, he has entitled
you to rival an commerce the breated matrices of the
ocean. Where is the count or barbor in the wide
world accessible to numb enterprise, to which
he has not carried your day! His berth is no
income, his service is no easy service, he is
necessarily an isolated below, he knows no numforts of home and wife and onlives, he reason
golden rewards for the increme of treasure which
he brings to you. When on share he is among
strangers, and friendless. When worn out he is
scarcely provided for making many rich, he lives
and dies poor; carrying the guits of civilization and
the blessing of the gospel through the world, he is
treated as an outcast from the mercies of both

strangers, and friendless When worn out ha is scarcely provided for making many rich, he lives and dies poor; carrying the grins of civilization and the blessing of the gospel through the world, he is treated as an outcast from the mercice of both. But lock to your history—that part of it which the world knows by beart—and you will find in its brightest page the glorious achievements of the American sailor. Whatever his country has done to disgrace him and break his spirits, he has never disgraced her—he has always served her faithfully—he has often been weighed in the balance and never found wanting. The only fault ever found with him is that he sometimes fights ahead of his orders. The world has no match for him. Man for man he asks no odds and he cares for no odds. When the cause of humanity or the glory of his country—calls him to the fight, who in the darkest days of our revolution carried your flog into the very chops of the British channel, beared the lion in his den, and woke the echo of old Abhou's hills by the thunder of his cannon and the shours of triumph.

and woke the echo of oid Addious hills by the tainder of his cannon and the shouts of triumph.
It was the American sailor—and the names of
John Paul Jones, and the Bonne Homme Richard,
will go down the annals of time for ever. Who
struck the first blow that summed the Barbary flag,
which, for a hundred years, had been the terror of
Christendom, drove it from the Mediterranean, and
put an end the famous tribute it had been accustemed to exact! It was the American sailors, and
the name of Decaute and his gallant companions

temed to exact! It was the American sallors, and the name of Decatur and his gallant companions will be as lasting as monumental brass.

In your war of 1812, when your arms on shore were covered by disaster—when Winchester had surrendered—when the army of the north-west had surrendered—and when the gloom of despendency hung like a cloud over the hand, who first refit the hung like a cloud over the land, who first refit the free of national glory, and made the workin ring with the shouts of victory. It was the American sailor and the names of fluil and the Constitution will be remembered as long as we have let anything worth remembering. That was no small event. The wand of Mexican provess was broken on the Rio Grand—the wand o British invincibility was broken when the flag of the Couriers came down.

worth remembering. That was no small event.

The ward of Mexican prowess was broken on the Rio Grond—the ward of Statish invincibility was broken when the flag of the Guiriers came down. That one event was worth more to the republic than all the money which has ever been expended for a navy. Since that day, the navy has had no stain upon its national escutheon but has been cherished as your pride and glory, and the American salor has established a reputation throughout the world, in peace and in war, in storm and in battle for onsurpassed heroism and prowess.

I am no painter—I cannot draw with article skill the scene I would have you look upon. See the gallant, baid sailor who has served his apprenticeship with Holl in the Constitution, or one who helped to drag the gans across the San Gisbrich, hisped and lasked worse than a dog. Can you stazd it, Sir—Yet vour laws have authorized it to be done, and zow it is proposed to give authority to do it again.—Will the American people stand it! Will this more than Roman Sanate long debate whether an American critizen, as is the sailor, shall be entitled to all his rights or not! Whether, feerman as he is, he shall be scourged like a slave!

Cicero's climacteric, in his speech against Verres, stant, though a Roman citizen, his client has been scourged? Forbid it, God! if humanity forbid it not. For my own part. I would rather see the navy abolished, and the stars and sirapes buried, with their glory, in the depths of the ocean, than that those who wen its glories should be subjected to a punishment so ignominious ard brustal a thing.

If I had the power vouchsafed to others to impress my own feelings upon the hearts of those who hear me, I would roate on the minds of Senators such a sense of national pride and human sympathy that they would, with one voice, demand that the menorial which means of national pride and human sympathy that they would had the menorial which means of the sailor may should be acade to the sailor may be he is all the money developed to be parti

not deployed there. It was as easy to find milder putnishment for the mays as for the army; and it his did not answer, drive the offender from the may. He pursued this part for some time.

All referms were opposed by these whe exercised the power to be curraised. For this reason he thought the opinion of officers of the navy ought to be received with much allowance. The last was used only for petty offenses, which he commercial. Druckement was the principal. The Government furnished the laquer, and if he got druck en his allowance, the Government itself was responsible, and the sailor ought not to be flogged. Flogging would never prevent drunkenness. He had, while commanding a vessel, executed and permitted the law of the had, as he heped he had all other have of the rervice, which he hoped seen to obey and enforce. There was a great difference between the position of a law-maker jain done whose duty required him to execute the laws.

But I care very hitle for the details for this argument, and will not detain the Senate any longer in relation to them. There is one broad proposition upon which I stand, it is this—that an American sailor is as American citizen, and that no American citizen shall, with my consent, be whoched to this infancous punishment. Flucing myself upon this proposition, I am prepared for any consequences, I love the enery. When I speak of the navy, I mean the sailor as well as the officer. They are all my fellow-citizens and yours, and some what may, my voice will ever be raised against a punishment which degrades my country-wint to the level of a brute, and destroes all that is worth fiving for-personal he nor and self-respect.

Reference had been made by the memorialists to the example of the Battish Government. With what promety such an appeal is made by the otterwise of a free Republican Government to the invitations of a mean-vely, let others defending. But, it am not aware that the British Parlament has ever, by statute, expressly antisorined the time for the law of the mean-rely under

was never expressly sanctioned by statute, as it find been in this century.

After ether remarks, he said, one word more and I have done. We have a good deal of the delinquencies of sallors. There are delinquencies of officers as well as sailors, who sught not to be there. If you desire to prepare the navy for the extremess of war, if you desire to prepare your sacrest recover as a paral power, you must it my independent, abottsh the lash, and adopt a system of rewards and panishments in its stead. You so an abottsh the layour ration. You must after the whole system of the recruining service. In one word, you must purge the navy of all its foul will—in high places as well as in low placer—and you must lay broad and deep the foundation of your manal greatness in the character of the common sailor. The bone and sinew of the many is the common sailor. You require the common sailor to the common sailor and the sail to go and harrels—for the isaler which an ables the Capitain and the ship to gash harrels—for the isaler works and toils, and fights the chap, and in proportion, as he is superior or or inferior, will be the success of the Capitain and the ship. Sir, mall the best traits of character which distinguish sailors, no nation excess the United States.

The American sailor is boid, intelligent, hardy, enter-

let which distinguish audiors, no nation exects the United States.

The American sailor is bold, intelligent, hardy, enterprishes, and in audical skill unsurpassed. He shrinks from no danger, he dreads no fee, and yields to no superior. No sheals are too dangerous, no sees too boaterous, no climate too rigorous for him. The boarings and of the tropics cannot make him effeminate, nor can the deemal uniter of the Point rase paralyze his energy Foster, cherish, davelope these characternities by a generous and paternal government. Excels his eachlation and stimulate his familition by rewards, but above all, save alm, save him from the fortalizing hash. Inspire him with love and confidence for your service, and then there is no archives ment so arduous—no combat so desperate in which his actions will not shed given upon his country; and when the inal struggle comes, as soon it will come, for the empire of the seas, joil may rest asserted, with entire confidence, that the victory will be your.

Mr. Ranger of N. C. was some what measured in the priser of the

Mr. Babour, of N. C., was somewhat surprised at the sentiments expressed by the Senator from New-Jersey, and, as a member of the Naval Committee, desired to express his views, which were very different from those of Senator Stockton. What was the subject before the Senator Was it that we are called upon to apply the lash to satiors till the fiesh is scourged from their backs, and till the blood rans town to their beach. Not so, It was to restore the discipline of the Navy to what it had been since the days of Washington. The Senator said he would be glied to see the memorial net only on the table

or argued that the lash made a man re-Suddees of solf-respect, and yet in the same breath, speaks of the glories of the sailors, and of their high seasown gained during the last war. Was not flogglag part of the discipline then? The Senator refuted his own position. Mr. Badger took up several

other positions assumed by Mr. Stackton, and contended that he had, in he own arguments, refused them. He argued as his own epinion, that he issh ought to form a part of the naval description, but it had been repealed, and as he was not for analy charges, he was for leaving the matter as it was, this time had tested whether it was nocessary or

Mr. Specaros thought the Senator had not treated his argument with proper respect, and said he did not expect ridionic. He asked nothing more than that American solides should be treated as diligers. was an American citizen punished with the

iash!
Mr. Paconn—Certainly.
Mr. Stockrox—He may be in North Garolina.
Mr. Earden—In Virginia and Delaware.
Mr. Stockrox said the laws of those States might allow it, but would the Scautor vote for a law indicating the punishment of the lash on American cit-

Mr. Baboun said he would be very sorry to vote for mry haw to flog all the people of the United States. The Senators might be inclined as citizens. Mr. Streamors and he saw no reason why Senators, and all others who were paid out of the treasury, should not be floraged as well as the sailors. Mesers Gwin and Mallony desiring to speak on the subject, it was postponed till Monday next.

The Senate then adjourned till Friday.

HOUSE OF REPRESENTATIVES. In expectation of Kossurn's visit, the greatest confusion everywhere prevailed, and it was agreed that some time should be devoted to the introduc-

ion of bills.

Mr. BAYL7, of Va. (among many others,) introduced ore for the relief of American citizens lately
in prinoned and pardoned by the Queen of Spain,
which was referred to the Committee of the Waole which was referred to the Union.

In the State of the Union.

Mr. McMullen rose to a privileged question and
desired the attention of every gendeman present.—

""West co. in." "What is it!" "We will

Mr. McMullex—To admit ladies to the floor.
Mr. Pole—I rise to a point of order.
The Speaker requested the gentleman to suspend with order was restored, and by extraordinary efforts

partial decorum was produced.

Mr. Poux and he had previously risen, and had the universal consent to move that indies be admitted to seats on the floor. [Let's have them—bring them in. Order | crder']

The Spraker said he understood now that the motion was continued. [General laughter.]

ion was jointly made. [General laughter.] Bir Pols-1 wish to treat the question seriously.

Laughter :
Mr. His will called to order.
Mr. Polis - Will the gentleman reduce the point to

Mr. Bissell-There is no question before the The Speaker-By unanimous consent the motion was submitted. [Here there was a fresh outbreak of noise, and the greatest possible confusion pre-

vailed.]
Mr. McMullers—The gentleman from Tennessee had no right to take the floor from me. (Laughter.) I ask the flouse to be as respectful and as courteous as the Senate—(voices, "Certainly," "Oh, yes!"—and extend to ladies the privilege of the floor, that they may view the ceremonies. Is there any objection! (Voices, "None! none! we wouldn't be so precelled." He had!"

ingaliant 1 Ha, ha 1"
Mr. Pelk - The gentleman from Culpepper flaughter) has stolen my thunder. [An outhreak of laugh-ter creued, in which the galleries participated.] Mr. Meane suggested that ladies be permitted to come into the area, and in a few moments crowds of

come into the area, and in a few moments crows of ladies and gentlemen began to pour in like a stream. Some of the ladies took members' seats.

The galleries and all other other parts of the House were closely packed with human beings. Great noise and confusion prevailed. Several buils were introduced, the titles of which it was impossi-ble to hear with distinctness, and very few knew

what was taking place.

Mr. Jones, of Teen., moved that the House take arecess of 10 minutes. Disagreed to.

Bills continued to be presented until I o'clock, when the Speaker said that the time for the execution of the order had arrived. The noise subsided a little, and all eyes were now turned to the main doers. "There he comes," "That's he," Order, order, the subsided that the time for the execution of the order had arrived.

The Committee of five entered with Kossuth, who d the arm of Mr. Cartter, and having approached

to the area—
Mr. Carrier said, "Mr. Speaker, I have the Mr. Carters said, "Mr. Speaker, I have the honor, on the part of the Committeee, to present Louis Kossuth to the House of Representatives."

The Syrakin-As the organ of this body I have the honor to extend to Louis Kossuth a cordial welcome to the House of Representatives.

Kossuth bowed to the compliment, and in a low tone acknowledged with gratitude the honor paid to him, an exile, by the Legislature of this glorious Republic and returned thanks to the House of Representatives of Representatives.

public, and returned thanks to the House of Repre entatives for their generous reception. He was invited to a chair near the Speaker; and ad scarcely seated himself when the House ad-

He was invited to a chair near the Speaker; and bad scarcely seated himself when the House ad-journed until Friday. Crowds then pressed around Kossuth, and a gene-ral introduction took place. After a lapse of about fifteen minutes Kossuth retired with the Committee.

THREE DAYS LATER FROM EUROPE.

ARRIVAL OF THE CAMBRIA AT HALIFAX.

BY THE NOVA SCOTIA, NEW-BRUNSWICK AND MAINE TELEGRAPHS TO PORTLAND.

AND THENCE BY BAIN'S MERCHANTS' LINE TO NEW-YORK. HALIFAX TELEGRAPH OFFICE, !

The R. M. Steamship Cambria, from Liverpool, Saturday, Dec. 27, arrived at her wharf in this city at 7 o'clock last evening; since which

time, till now, (owing to a very heavy storm,) the telegraph wires have been out of order. The Cambria brings 28 passengers for Boston and

1 for Halifax.

The U. S. Mail steamship Humboldt, from New York, Dec. 13, arrived at Southampton, en route for Havre, on the 26th.

Two great events had transpired in the course of the few days preceding the departure of the Cambria, each capable of seriously influencing the character of all commercial operations: first, the resignation of the Secretary for Foreign Affairs, in England, and second, the election of Louis Napoleon, as President of France for ten years, by a very large majority.

The resignation of Lord Palmerston caused temporary derangement of the various markets, and decline of prices in many occurred, but when it became known that Lord Granville was to succeed Lord Palmerston, confidence became in some meas-

The sudden retirement of Lord Palmerston from the office of Foreign Secretary caused the greatest amazement and most profound regret of the whole nation. His successor, it is officially announced, is nation. His successor, it is officially announced, is Lord Granville.

The withdrawal of Lord Palmerston from the

The withdrawal of Lord Palmerston from the Government is imputed to the dissensions which have been known to exist in the Cabinet for several months past, and was probably precipitated by the significant reception and emphatic avowal of opinion to the Kossuth deputation, to whom his Lordship used tanguage by no means complimentary to the absolution of the proved distance of the majority of the Ministry, and hence the result. This has been the all-prevailing topic of conversation at this festive season, and has created universal sensation.

The Under-Secretary, Lord Stanley, had also tendered his resignation.

Among the rumored causes of Lord Palmerston's secession from the Cabinet, was that of a difference of opinion upon the abstract question of the French Revolution, though the mystery is not likely to be revealed before the meeting of Parliament.

It would appear that the return of many Irish emigrants to their own country had attracted considerable attention in Ireland, as in very many instances the expectations entertained had not been, by any means, realized. The Irish were congratulating themselves upon it, and recarded it as a ground of

means, realized. The Irish were congratulating themselves upon it, and regarded it as a ground of

ope. A telegraphic dispatch, received at Paris, states

A telegraphic dispatch, received at Paris, states that the Queen of Spain was safely delivered of a robust Frincess on the 20th of December.

The all engrossing topic of the Presidential Election was occupying the French mind, to the exclusion of all others. Louis Napoleon has been elected to the Presidency for ten years by an overwhelming majority of votes. The poll of 68 Departments, though incomplete, gave Yes, 5,400,000, No, 600,000. A telegraphic dispatch from Paris, Dec. 26, gives the votes of 81 Departments, of which 23 were completed to the Deputles had been set at liberty, and much speculation was indulged in as to the Press

Many of the Deputter had been as to the Press haw, to be shortly promulgated. The best informed persons think that each journal will have to deposit a certain sum with the Gevernment as security for good behavior. The offenses of the press were to be, first attack upen the President. Second, inciting

certain sum with the Government as security for good behavior. The offenses of the press were to be, first attack upen the President. Second, inciting hatred among citizens. Third, an attack upon religion, family or property. Each offense was to be punished by fine and imprisonment.

One of the members of an extensive drysaltery establishment in Liverpool had absconded, after appropriating funds to the amount of £50,000. A Scotch firm, remotely connected with the house to which the defaulter belonged, had offered to make good all deficiencies, provided the defaulter would enter into a bond not to return to England.

The iron house of John Barclay, of Buchanan-st. Glasgow, has suspended payment. The habilities are stated at £70,000.

The house of Quarles, Ham & Sons, in the Oporto trade, has failed, with liabilities stated at £90,000.

The correspondent of The London Globe, writing

from Paris on Priday morning, says that among the *umers in Paris is one to the effect that some interest changes will accomming or follow the assumption of the Government were proposed depit by the vote of the people Mantalances is spelen of as theely to form part of the new Bannet, and that the perfolio of public instruction will be consided to him but that all M. Roader and Pould and Gen. St. Aramad will remain in office. The pieces state that the Police of Ruis have been informed that seme of the refugees in London were about to enter fiviling from Jerger. Measures

former that seeme of the refugees in London were about to enter Brittany from Jersey. Measures were taken to arrest them.

Three cays back, M. Brochers, Commissary of Pelice, eave orders to arrest a young man who presented himself with a passport quite irregular. "You are," said M. Brochers, "furnished with a passport which is not worth anything. It is unler a take name. Your own name is Le Ballaniae de Vilhers son of the editor of the Passrut. You are from London, and you have been reported saveral times concerned for political offences." The young is no is obliged to admit that the Magistrae it correct, and in an hour after wird he is on his way under escort to Paris, France and Morocco.

The Clamer Publics quotes a letter from Gibraltar of 5th inst, stating that the Emperor of Morocco had refused to rathly the treaty concluded between the French admired Dubourdeu and the Pasha of the Tangier, and is marching toward this town at the head of an army of 40 flow men. The claming report have induced the Sannian Gave magent te receive on board and relieve the Europeans who might with the out Morocco.

crive on board and relieve the Europeans who might with to quit Morocco.

There is little doubt but Tanglers and the other

with to quit Morocco.

There is little doubt but Tangiers and the other towas along the cossi will be racked by the Bedouins the moment hostilities are recommended in Ger-A letter from Berlin, of the 21d, says the condi-

A letter from Berlin, of the 22d, says the conditions of the new loan will be published in the course of this week. The loan will be \$16,00,000, at 4 per per cent to 991, \$10,000,000 of this sum are to be left to the speculators of the Exchange. The rest, namely, \$6,000,000, is already taken by the Shehaulange Board of Maritime Trade.

The Belgian Government is said to have made several concessions to the Zollverein in order to facilitate the definite arrangement. There are, however, sundry difficulties which might not too casely be rettled concerning the Treaty between the Zollverein and the Netherlands. Saxe Coburg entirely concents to that without any restrictions, whereas those Governments which are sharers at the Rhine customs had agreed with reservations relative to these customs. these customs.

Berlin advices to the 23d instant, state the fact that

some of the German governments will send deputies to attend the commercial Congress, opened by the invitation of Austria, while Russia declines to do anything, on the ground that the Zoll Verein must be constructed, before it can, as a body, enter into any further negotiations with States not belonging to it, excited some specuration as to what the result of the conference may be. The Express states that the Austrian Ambassador at the Court of St. James, and ow at Brussels, has received orders to proceed im. ediately to his post.

Passengers C.I. Graydon, indy and caughter, Mr. Schack and lady, Mr. Tsylor and lady, Miss Brawn, Messrs, Pike, Wood, Broce, Blacklen, Gravenhorst, Lang, Laborde, Forsyth, Hickon, Burns, Roberts, Dexter, Crogg and Wood.

Markets. Markets.

COTTON—The demand for Cotton had been good, and sellers were enabled to obtain better prizes but not to the extent of 10 % ib. on the sales of the previous Friday. On Wednesday the sales amounted to 6 600 bales at the rates of Tuesday. The total sales of the week have been 31.500 bales. 1,740 bales of American were taken on speculation and 1906 to reverber. The following are the quotations: Fair uplands 5d., Mobiles 5d., and New-Orleans 3id.

At Have on the proceding Saunday the market for Cotton had been heavy, but on Monday a lively demand sprugg up and the values exceeded 3,000 bales. On Tuesday they resched 1900 bales at an advance of 12 %.

In the Liverpool Conn market the week's business had been to a moderate extent. Primes for Whear were slightly in favor of the buyers. For Flour the demand and been rood at full rates, and the tone of the market was firm: Western Canal, 165 @20s. Southern, 198, 3750s. Considerin, 198, 60, 370s.

LATEST INTELLIGENCE.

Panis, Friday, December 26 -The Journal des Debats has a leading article in which it says, without discussing the origin of the Government, it will approve honestly of the measures adopted by it for the sake of order and public prosperity.

the sake of order and public prosperity.

Bourse 5's, 140: 3's, 63 50.

Losnon.—The Times says it is understood that the Bank has resolved to reduce rates of advance on Government Securities until the 16th of January, from 2t to 2 per cent. A privy Council was held at Windsor yesterday afternoon. Her Majesty was pleased to appoint Right Honorable Earl Granville to be one of her Majesty's principal Secretaries of State, and he was sworn in accordingly. The English Funds continued firm throughout

retaries of State, and he was sworn in accordingly. The English Funds continued firm throughout the week, and closed on the 24th at an improvement. Consols, 97 @97‡; Ex-dividend for the opening reduced 3 per cent., 97‡ to 97‡; New 3‡ per cent., 98‡ to 98‡. Foreign Stocks were generally good. In American Stocks little or no business doing; quotations nominally as before quoted. Little doing in Railway Shares; market firm. The Bullion of the Bank of England had amounted to seven millions four hundred and forty-four thousand five hundred and fity-six pounds. and fifty-six pounds.

Hollingshead, Tetley & Co.'s Circular.

Hollingshead, Tetley & Co.'s Circular.

Liverpool, Dec 24.

The Corron market has been gradually improving in tone and character during the last few days, and this ewing to the apparent restoration of confidence both here and on the Continent, but buyers have shown a greater disposition to purchase, and we have consequently had a business of seldom less than 7,000 balos per day since the date of our last circular, including some operations on speculatin and for export in American descriptions. Prices have been a little more regular, atthough generally firmer, during the last three days, and American Cotton below fair quality is nearly § 8 th dearer than it was a week ago. 1,780 balos American and 4.150 Surat are taken oe speculation, with \$50 American in Exposing. In Costle. 1,750 index American and 4,180 Surat are taken on specula-tion, with 930 American, 10 Egyptinn, 10 Carthagena and 300 Surat for export, teaving for the trade 28,710 bales.— The sales to day, Wednesday, included in the above re-port, amount to 6,000 bales. N. B.—The stock will be taken on Wednesday, 31st in-

N. B.—Inc s ock will be charled in well-seasy, six latP. S.—27th Dec.—The Cotton market has been closed
during the last three days. The Manchester market, yestesday, was steady, but not much business doing.
BEET is more depressed, the best brands being salable.
FORKIS-scarce, but not wanted. Shoulders, nominal. BaCON, no change. Labb and Chesse, retail transactions
only at previous rates. Tallow—No sales reported. Oils
—Owing the advanced proces, demand for Olive checked;
small sales therefore, at txtreme rates. Suera—Sales at
front rate.

rmall sales therefore, at txtreme rates. Stern—Sales at firmer rates.

Tras—The market may be considered as having slightly improved, but quiet. Covfer—demand slackened a lattle, owing to the season of the year, otherwise trade healthy Rick—Good business doug. Carolina at 18s. to 18s. 6d. Sugar continued in good demand, but declined 6d. P. ewt. 31 32 Trimead, 32 39 Barbadoes, 29532 Jamanca, Havana 26. In the Spirit market a great demand for Rum; no advance in piles. Brandy also has commanded attention, to accept previous terms also. In Maralis, operations on a more extended scale, prices better for Tin, Spelier, and manufactured from. The Silk trade is reported firm, and alarge demand expected shortly.

From the manufacturing districts the reports of the first portion of the week were of a very cheerless nature, and merchants had been making purchases evidently in anticipation of increasing business with the term of the new year.

STATE OF TRADE IN MANCHESTER.—The occurence of

Massachusetts Legislature.

Boston, Wednesday, Jan. 7, 1852.

In the Senate, to-day, after the members elect were duly qualified, a committee was appointed to collect, count, and sort votes for President, The following was the result :- Whole number of votes, 27; necessary for a choice, 14. Henry Wilson had 16: Charles 'T. Russell 10: Myror Lawrence 1. Mr. Wilson of Middlesex was declared elected, and then addressed the Senate briefly in relation to the duties of his office and his anxiety to perform them with faithfulness and impartiality. The House, after preliminary proceedings, went into the election of Speaker. with the following result :- Whole number, 393 necessary to a choice, 197. N. P. Banks, Jr., had 201; Ensign H. Kellogg, 191; Erastus Hopkins, 1.

Mr. Banks was declared elected Speaker and thanked the House for the honor conferred upon him, and pledged himself to a faithful performance of his duty. L. Joselyn, F. S., o Lynn, was subsequently chosen Clerk by two majority over Wm. Bowles, Whig, of Spring-

The organization of both branches is the same as last year-a Free-Soil President of the Sen ate, and a Democratic Speaker of the House. Mr. Boutwell will undoubtedly be elected Governor.

Maryland Legislature, Annapolis, Wednesday, Jan. 7, 1839. The Maryland Legislature met to-day. Neither

ranch organized permanently. In the House the Opposition have a majority, and Elias Ware of Baltimore, will probably be elected Speaker, There is a tie in the Senate, and a difficulty in organizing is anticipated.

Fire as Portland, &c.
PORTLAND, Wednesday, Jan. 7, 1852.
The factory building at Lewiston Pails, occupied for the manufacture of Flannel, was destroyed by fire about 9 o'clock to-night.

THE STRAMER CHEROKEE left vesterday morning for Chaptes. She takes out about 335 passeners, among whom are Rev. G. S. Pailips lady and three children. Mr. Philips goes out a Cattornia as a missionary of the Methodist. Episco pai Church.

13 We learn that the cars commenced runting dails but seen Dunkirk and Eire on the 5th inst. (Stoadvertisement.)

CONTROLLER'S ANNUAL REPORT.

COMPTROLLER'S OFFICE, Albany, Jan 6, 1852.
To the Hom. the Speaker of the Assembly:
Six-I have the honor herewith to transmit to the Legislature the Annual Report, prepared by my predecessor in effice, exhibiting the condition of the finances at the close of the last fiscal year. I am, very respectfully, your obedient servant, Jone C. WRIGHT, Comptroller.

REPORT

STATE OF New-York, Comp'roller's Office.

Albany, December 31, 1851.

In pursuance of the requirements of law, the Comptroller respectfully submits to the Legislaure his Annual Report.

This report, by the Ist section of challenges of 1847, is directed to be made by expiration of the current calendar year, and a year ending on the 50th of the previous September at it may be presented to the Legislaure immediat, a state of the current calendar year.

may be presented to the Legislature immediatory af-

the commencement of its annual session.

The Funds of the State have from time to time and divided as follows: The General Fund.
The Common School Fund.
The Literature Fund.

The United States Deposit Fund.

Resides the foregoing, we have the following Trust

unds: The Bank Fund : The Mariners' Fund : The Tonawanda Railroad Staking Fund The Auburn and Rochester Railroad Sinking

Fund;
The Hudson and Berkshire Railroad Sinking Fund;
The Long Island Railroad Company Sinking Fund;
The Tioga Coal, Iron Mining and Manufacturing
Company Sinking Fund;
The School and Gospel Fund of the Stockbridge

The School and Gospel Fund of the Stockbridge Indians:

The Fund for paying the interests on the bonds issued by the New-York and Eric Railroad Company; and Indian Amutities

The ordinary expenses of the State Government are paid out of the General Fund.

The statement next following shows the receipts and payments into and from this Fond, during the past fiscal year; and the next succeeding statement shows the general condition of the Treasury for the same period.

GENERAL FUND—REVENUE.

same period.

GENERAL FUND—REVENUE.

Balance in the Treasury on the 30th
September, 1820.
Amount received into the freasury
on secount of the General Fund,
during the year ending on the 36th
September, 1831.
Amount transferred from the General Fund Debt Sinking Fund, for interest on moneys advanced from the Treasury to meet the temands on that fund. Amount transferred from the School F and for bonds for lands received 5 807 68 during the year belonging to the General Fund, transferred to the 5 242 75 School Fund Amount of warrants draws on the Treasury remaining unput on the 30th September, 1831.

Amount of warrants drawn on the Treasury on account of the Gene-ral Fund, during the year ending on the 30th Sebtember, 1851... Amount transferred to the following funds for interest on Treasury de-830,910 79 | Bend | Pund | \$11,476 37 | U. S. Deposit Fund | 5,429 21 | Bank Fund | 939 25

Amount of warrants drawn on the Treasury which remained jun-paid on the 30th September, 1850 Balance of revenue in the Treasury on the 30th September, 1831.

STATE OF THE TREASURY.

Balance in the Treasury on the 36th
September, 1830.

Amount received into the Preasury, on account of the several funds,
during the year ending on the 30th
September, 1831.

2,200,437,38
2,209,369,81

Amount of warrants drawn on the Treasury, on account of the several funds, during the year ending on the 30th September, 1851. 2,191,536 20 Amount transferred to the Superiatendent of the Banking Department, being the balance in the Treasury belonging to the Bank Fund, on the 20th June, 1851.

Amount of warrants d awn on the Treasury belonging to the Bank Fund, on the 20th June, 1851.

Amount of warrants d awn on the Treasury belonging to the Bank Fund, on the 20th June, 1851.

Less amount of warrants drawn on the Treasury remaining unpaid on the 30th September, 1831.....

Balance in the Treasury on the 36th Septem-STATEMENT of balances due from and to the Treasury, on the 30th September, 1851. To the School Fond

Cupital. \$112,548 13
Revenue. 193,531 41 305,079.51 To the Literature Fund To the U. S. Deposit Fund Capital \$38,429 92 Revenue 5,386 21 To the Mariners' Fund.
To the Railroad Staking Funds, viz
Amburn and Roebester. \$6,801
Tonawands 445
Long island. 13
Tiega Coal, &c. 263

To the General Fund revenue...... From the General Fund Debt Sinking \$45,683 41 481,129 71

These statements show that the expenditures from the General Fund exceeded its income, the past fixcal year, \$38,707 41.

During the year ending 30th September, 1850, the payments from this fund exceeded the receipts by \$58,757 94, adding another item to the mass of testimony found in our records, of the constant tendency of the appropriations to overreach the revenues of the State. But as the fixed affairs connected with mony found in our records, of the constant tendency of the appropriations to overreach the revenues of the State. But as the fiscal affairs connected with the General Fund are now organized, a reasonable certainty is attainable as to income. The sum receivable from the Canal Fund is fixed that to be derived from taxation can be ascertained with considerable exactness; and the auction duties and minor sources of revenue, applicable to this fund, do not vary so much, from year to year, as to subject the appropriating power to very serious difficulty.

subject the appropriating power to very serious difficulty.

A subject closely connected with our State finances, and one of most commanding interest, is taxation. How to so equalize the pressure of the public burdens as to do strict justice to all who aid in sustaining them, has always been a matter of anxious inquiry in enlightened governments. The general principles we have decided on appear to be approbated by the great body of tax payers: a watchful attention to points of details indispensable, if we would perfect the system already adopted. The amendment passed just winter to our assessment law, among its other good effects, has excited a spirit of active inquiry on the part of our assessment in the position of these officers has been for many years past, one of grievous embarrassment. While

active inquiry on the part of our assessment. While to particular points of their official duty.

The position of these officers has been for many years past, one of grievous embarrassment. While urged, on the one hand, by high moral considerations, to the conscientious performance of duty not only important in its consequences, but imposed upon there by the solemnity of an official oath, they were restrained on the other, by a full conviction that a rigid performance of that duty would inevitably lead to great injustice. Their deviations, therefore, from the strict rules of apparent right, had at least the apology that they were made upon the principle of self-defense and, under all the circumstances of the case, it is not surprising that this was generally considered by them as the "first law." It is exceedingly granflying, however, that there appears to have been since the passage of the act above referred to, a determination among these officers throughout the State, with few exceptions, to abandon, as by general consent, the demoralizing and victious practice of greatly undervaluing real property, and to make their estimates of it, by perhaps the safest and best matured, because the most uniform rule that can be adopted, at what, in their sober judgment, they believe to be in the language of the act—"its full and true value." The Comptroller begs leave to direct the attention of the Legislature to some points embraced, in our assessment law, and which are brought to his mind by the various inquiries made of the department, during the past season.

Accompanying these inquiries of Assessors, there has almost always been a request that they might be furnished with the pumphlet containing the latest laws regulating assessments. No such compilation or pamphlet exists. Such an one, with some few additions, would go far to secure and perfect the past season. It is not only exceedingly desirable that such a manual should be placed in the hands of these officers, but a more general distribution, in an acceptable fo

these affairs.

One of the subjects of taxation on which information has been sought, is

EAILROADS.

There are several considerations connected with
the assessment of railroads, which deserve, and

will no doubt some receive, the attention of our Lag- 1815, 1816, 1817 and hills. was \$157,155; at the slam

will no doubt some receive, the attention of owr Logislature. The amount expended in their conversation to already very great, and continually sacceasing. The expensiture of this immense containing the expensiture of the immense containing the pleasures and behavior and extending the pleasures and behavior and extending the pleasures and exhalted from the same and extending the pressures and exhalted from the same and the same and reasonable, may not be easily deformed.

Some method about the deviation in what manner that the fair and true value. Then a question arises, as to the nature of the property to be assessed, and where it should be assessed, and in what manner. That the fair and true value should be part upon this, as well as any other property, real or personal, admits perhaps of no serious doubt, but mether the stock which may have been created by the Company for its construction, nor the actual cost of the road, determine its value. Some of our railways are known to be worth, and will command much less. How, and by whom, then, shall their true value be estimated? Certainly finds cannot be corrected with this duty, or shall the returns from the corporations be made the ground of individuals be charged with this duty, or shall the returns from the corporations be made the ground of those facts to be embraced in these returns, and measures important that the law be reviewed in regard to the facis to be embraced in these returns, and measures important that the law be reviewed in regard to the facis to be embraced in the structure of the corporation because of the facts to be combrated in the structure of the corporation of these facts to be embraced in the structure of the corporation of these facts to be combrated in the structure of the corporation of these facts among the Buards of Assessors.

As to the kind of property be assessed in the respective towns through which

In addition to money on hand, our Railroad Com-In addition to money on hand, our Railroad Companies all have a greater or less sum vested in cars and engines. These machines are used continually on the road in its whole length, and not like the goods of a merchant, or the capital of a bank, in some one place exclusively. There are various reasons why it is more practicable to diffuse the benefits of this tax among a large population, making many towns, instead of one, the recipients of whatever advantages result from it, than it is thus to diffuse the tax on the property of some other corporations.

By adding the value of the diffuse and ones to that of the road, in making the valuation, and discharge the road in making the valuation, and dis-

By adding the value of the engines and ones to that of the road, in making the valuation, and distributing the tax on the aggregate among the towns, school and highway districts along the line, one of the among in nequalities of our system of taxation is avoided. The manner in which the tax should be levied, de-

The author in which the tax should be levied, deserves some thought. The town or district in which heavy expenditures in depots or upon structures of variets kinds have been made, almost invariably claims an excess of tax, corresponding with the excessof such outlay; so also where much more earth is used or occupied on account of the road, an increase of tax is claimed for that reason.

After some reflection on this subject, the Comproller has come to the conclusion that the railroads

After some reflection on this subject, the comproller has come to the conclusion that the railroads in the State should be estimated at their "full and true value," as property generally is directed by law to be estimated, that the movable or personal property of the corporation should be added, (excepting perhaps the meney on hand) to the value of the railway itself, and that the road thus estimated should be assessed in the respective towns and school and

way itself, and that the road thus estimated should be assessed in the respective towns and school and highway districts, in proportion to the length of the line of road within such town or district.

INSURANCE COMPANIES.

Uniform and precise rules do not appear to be followed by the boards of assessors, if such rules are prescribed by our laws, in reference to taxing these companies, especially such as are conducted upon the plan of mutual insurance.

It will be recollected than in the last report from this department, (p. 8.) allission was made to the unpaid taxes levied on several insurance compancies in the City of New-York, amounting, in all, to upward of \$100,000. A suit against a Bufalo fire insurance company, involving the questions in dispute, as to liability of such companies, was pending and in progress, at the time the adjustment referred to in the above mentioned report was effected.

to in the above mentioned report was effected.

That suit received its final adjudication by the Court of Appeal during the past season, the Court deciding, among other things, that all the property of the company was taxable, which, in case of insolvency, would pass into the hands of the receiver.

After this decision, it was supposed such of the companies above referred to as were solvent, would have the sums charged against them upon the books.

companies above referred to as were solved the books of the Comptroller. One company only, the Atlantic Mutual, did so paying into the Treasury \$16, 914 98. After some hesitation, the other companies of the com 214 vs. After some hesitation, the other companies declined to pay, alleging generally, as the Comptroller is advised, that the case above referred to was imperfectly argued and considered, and the decision would probably be reversed on a more thorough examination. The matter is with the Attorney General

amination. The matter is with the Attorney General, and new suits are understood to be instituted against several of the companies.

A diversity of opinion has heretofore prevailed as to what should be taxed of the property of a Mutual Insurance Company. Assessors are at a loss, not only whether premium notes should be assessed but whether they should be treated as debts against the makers, so far forth as to justify an exemption of so much other property from taxation. There is, within the State, a vast amount of this kind of indebtedness. debtedness.

The same questions arise here as to the distribution of taxes among the towns through which they lead, as is the case of railroads. The question as to personal property applies with less force, still, as these roads are multiplying rapidly throughout our country, the propriety of definite legal enactments concerning them, can not be doubted.

MOVABLE BANKS.
A certain class of banks within our State are engaged, from time to time, in changing their location. In many instances the removal of a bank is followed

by a controversy in regard to the taxes.

Difficulties also arise where a bank is withdrawing its circulation, and perhaps the securities which constitute its capital from the Bank Department; and where, consequently, that capital or the true amount to be assessed, is continually varying. In both these cases, as well as some others, there is an uncertainty as to the precise time when the bank becomes legally chargeable with the tax.

Whether the 3d Tuesday in August, which, by section 4 of the act of 1851, is the termination of the time the assessment rolls are left for examination in

tion 4 of the act of 1851, is the termination of the time the assessment rolls are left for examination in the hands of one of the assessors, or some day thereafter, when the assessors, under the 5th section of the same act, shall have completed their roll, and made and subscribed the oath required; or the day on which the supervisor to whom the roll has been delivered, shall dispose of the same as directed in sec. 27, p. 447 R. S., or still later, when his supervisors, as required in sec. 37, p. 449 R. S., shall affix their hands and seals to the warrant, is the exact point of time when the tax may be said to attach to. point of time when the tax may be said to attach to, or become a lien on, the property assessed or whether the boards of assessars and supervisors whether the boards as a second resident the right to give themselves the necessary space to perfect the rolls, are questions not known to have been adjudicated, and appear to be not definitely settled.

If the tax against a bank is returned as unpaid, and the resident resident is returned as unpaid.

sec 21, page 106 R. S., makes it the Comptroller's duty to hand over the claim to the Attorney General, who is required to institute proceedings before the Chancellor, Ac. If the inconvenience of the delay incident to these proceedings could be obvisted, by requiring payment of the tax at once, by the Bank Department, from the securities in the hands of the Superintendent, much of the evil now felt by the counties, and by this department, would be prevented or mitigated. The tax, if it should prove to have been wrongfully paid, might be refunded if not, its prompt payment will have been right and proper. hancelior, &c. If the inconvenience of the de

proper.

The owners of these franchises, in some cases, dispute the legal right to access them. They are not mentioned by that name, in the law, and it may be that assessors, feeling some doubt as to taxing a thing so intengible, have for that reason omitted them. Another, and a more operative reason is probably to be found, in an assessor's unwillinguess te engage in a conflict of doubtful termination.

Not only should the law be made to declare, explicitly, what property should be taxed, but the manner of enforcing the collection of that tax should be pointed out so clearly, that the officer need feel no healthney or embarrassment in the performance of what the law requires of him.

These establishments may or may not have been taxed, but the attention of the Department having

These establishments may or may not have been taxed but the attention or the Department having been called to them in one or two instances, and their numbers being on the increase, it is deemed proper to place them among the things deserving attention. They are mentioned with particular reference to the manner in which the tax should be collected in case payment is neglected or refused.

Very recently, an inquiry was made of the Comptroller, by the Assessors of a Ward in one of our gastighted cities, whether Gas Companies were liable to taxation, teaving the inference to be fairly drawn that one of the companies at least had not been assessed. Some of the questions here suggested may appear frivial and easily decided, but Assessors are not often skilled in the sublicities of legal construction,

often skilled in the subtleties of legal construction, and are, moreover, called upon to perform an arduous, thankless, but a vastly important daty. It is due to them that their path should be clearly marked, and relieved from all embarrassing impediments. Their duties are highly responsible and difficult, and when faithfully and conscientiously performed, no efficer is better entitled to the guidance of plain and clearly defined legal enactments, than the Assessor.

OI. MISCELLANEOUS SOURCES OF REVENUE. MISCELLANEOUS SOURCES OF REVENCE.
On reference to the last report from this department, at pages 7, 5 and 9, it will be perceived that several important sources of revenue, uncertain as to the time of payment, and in some cases as to the sum which may be finally received, are there mentioned. Some account of the payments received from these sources, and of their present cendition, is deemed appropriate.

1. The sum due Treasury on the 30th September, 1850, for non-resident unpaid taxes of the years

Another matter bearing incidentally on the same subject is worth considering. Claims are made upon this department for the repayment of a considerable amount of taxes heretofore for many, perhaps thirty or forty years, paid on lands lying each side of the line which divides the countries of Lawis and Harkimer. This county line has never been ran. It passes through a range of lots containing from 160 to perhaps 1,500 or more acres each, for the distance of some fifty or sixty miles. The exact quantity of land in each lot, on either side of this line, is unknown. It is believed to have been in times past, and up to a recent date, erroneously estimated, and where this estimate is supposed to have operated rightnessly to the tax-payer, he now recks remuneration.

The survey of a few lots is said to have demon-strated some of these errors; but the truth of this

The survey of a few lots is said to have demonstrated some of these errors; but the truth of this demonstration rests upon the presumption that this county into must run a given distance from the east and weat lines of the lots so surveyed, and must run, through its whole course, exactly parallel to those lot lines. So much certainty as will prevent future trouble, cannot well be attained, without astartly running this county line. This involves, perhaps, a greater expense than the Chief Engineer and Surveyor would willingly impose on the respective towns bordering on the line under the act.

The peculiar condition of the country interested, and the propriety of adjusting the claim for overpaid taxes understandingly, when it is done, induces the submission of the matter to the consideration of the Legislature. The Comptroller deems it reasonable that the Legislature should direct the 'county line, from the north point of Oasida County to the south line of St. Lawrence, between the Counties of Lewis and Herkimer, to be surveyed and marked at the expense of the State, or of those Counties. It would not then be unreasonable to call on the proprietors of lots where it is claimed over-payments of true quantities in the lots or tracts in question, before being reimbursed for former over-payments.

ENTIMATED REVENUE, appheable to the ordinary rensess of Government for the fiscal year, commencing on the ist October, 1851.

State tex, siter deducting the advances to County Treasurers, for non-resident taxes.

Appropriation from the surplus revenues of the Canals, for support of Givernment.

Appropriation from the surplus revenues of the Canals, for support of Government.

Auction duly.

Sait duty, after deducting the expenses of the Conadaga Sait Springs.

Arrears of county tares and interest.

Arrears of county tares and interest.

Feddlars licenses.

Fens of the Secretary softice.

Fess of the Comptroller's office.

Fess of the Comptroller's office.

Sales of lands.

Total

Norr.—Should the sales for the taxes of 1215 to 1543, iax-dusive, be made before the expiration of the current fissal year, as is intended, there may be added to the above annount, as was estimated by the Comptroller's nanewrite a resolution of the Senate of 1th February, 1531, the same of ...

of ... \$145,500
ENTIMATE of the ordinary expenses of Government for the figure year, commencing on the lat October, 1855.
Salaries of Officers of Government, including officers.

hire Salaries of the Judges of the Court of Appeals. 10,000 Salaries of the Judges of the Supreme Court. 52,000 to Salary of the Clerk of the Court of Appeals including clerk hire. 6,500 to Legislature, compensation of members and offi-6,500 00

Legislature, compensation of members and effects

Do for contingent expenses 16,000 cm.

Contingent expenses of the public offices, including fuel for the State Itial and Capitol, and Stationery for the Legislature. 10,000 cm.

Miscellaneous Printing, Eugraving, &c. 40,000 cm.

Expenses of the Capitol 5,000 cm.

Expenses of the State Hall 2,000 cm.

Expenses of the State Libraic 500 cm.

Bland.
Hospital, New York
Ornhan Asylum, New York
Orphan Asylum, Prince-street, New York
Orphan Asylums, other than in the City of New-York

York
Disponsaries, viz.
Disponsary
New-York
Northern Disponsary, New-York
Northern Disponsary, New-York
Brooklyn Disponsary
Disponsary disponsary
Hospi sl.
Williamsburgh Disponsary
Vork

House of Refuge, Western New-York
Society for the Reformation of Juvenile Delinquents, New-York.
Normal School for support and education of Indian youth ing. Eye and Ear Infirmary, New-York.....

Troy Hospital.
Hospitals, other than in the City of New York.
Expenses of the State Prisons.
Commissary's Department.
Postage of official letters.
Agricultural Scoreties.
Rent and taxes of the house occupied by the Government.

Apprehension of fugitaves from justice.
Incidental expenses of Government and upprehension of criminals.
Compensation of the Committee to examine the accounts of the Treasurer, and the Canal and Banking Departments.
Coast of suit, fees, &c.
Transportation of the Session Laws, Journals and Documents of the Legislature, &c.
Improvement of Racket Haver.
Interest of the Albany Basis Loan.
Interest of the Albany Basis Loan.
Interest of the Albany Basis Loan.
Interest of the State debt to create the School and
Goapel Fond of the Stockbridge Indians.
Indian AGairs.
Inspector General's compensation.
Frection of a building for the State Library.
Enlargement of the Assembly Chamber.
New York Aysenal.
New York Aysenal.
New York Aysenal.
New York Aysenal.
Por removing obstructions from the outlet of
Caying Lake.
Improvement of the Saranac River and Lakes.
For a water per in the Capital Fars.

Improvement of the Saranac River and Lakes....
For a water jet in the Capitol Park
Miscellaneous

Improvement of the Saranac River and Lakes.

For a water jet in the Capital Park.

6200 65

Miscellaneous.

The appropriation of \$15,009 for paying the New-York volunteers who served in the war with Mexico, chapter 508, Laws of 1851, will be found quite inadequate for that purpose. The Comptroller was advised, on the 2d of December instant, that the Board in New-York constituted by that act, as a Commission to decide on applications for the benefits provided by the act, had issued at that time certificates to 249 of the persons who had served in the 1st regiment of New-York volunteers and that the number who were supposed to have, by reason of absence, d.c., made no formal application, was bet 23. The Cashier of the Manhastan Company was authorized by the Comptroller to make payment to those persons holding certificates who could most conveniently receive their money in that City, the Treasurer having an account with that Company. Payments to others have been made at the Treasury-On and after the 16th of Ocober last, payment was made of \$36 to each soldier, for three months service. Since that time, wharp proportion have applied for the payment at the end of each month. If 75 is assumed as the number of volunteers to be paid it will be perceived that the first \$15,000 appropriated by the act referred to, is already echausted. That amount has not been actually paid, but a further appropriation will be seen to be necessary.

The 1st section of chapter 498, p. 229, Laws of 1801, appropriates "for printing Session Laws, coursely and documents for the Legislature, \$60,000." For advertising, engraving and mapping, and printing for the Legislature and departments, \$20,000.

The Comptroller has not felt at liberty, under the first provision above quoted, to pay for engravings.

The Comptroller has not felt at liberty, under the

poses.

Under this construction of the act, the appropriation falls short of paying the Mils presented for maps and engravings, and printing them. Excepting a small sum reserved for paying current bills for printing the Laws of the Extra Session, advertising, defining the Laws of the Extra Session, advertising, defining the Laws of the \$20,000 as paid out, and of occurs in newspapers, the \$20,000 as paid out, and of occurs an additional appropriation will become necessary

Continued on Eighth Page.

2,500 00

2,160 60 1,660 60 2,006 60 25,000 60 15,000 60 8,000 60 15,000 90 48,155 56

The Comptroller has not felt at liberty, under the first provision above quoted, to pay for engravings, although they might be intended for public documents. He is of opinion that the printing referred to in the second paragraph, refers only to the pristing, maps and engravings, which map be required for the State, whether such maps and engravings are designed for Legislative documents or for other purposes.